## WHAT IS CLAIMED IS:

- 1. A high saturation flux density soft magnetic film substantially consisting of an  $Fe_xCo_{1-x}$  alloy (0.65  $\leq$  x  $\leq$  0.75) containing 3% or less of  $Al_2O_3$ .
- 2. The high saturation flux density soft magnetic film according to claim 1, wherein the film has a thickness in a range of 100 nm to 1,000 nm.